## Chapter 17 Sugars and Sugar Confectionery

| Commodity code | Duty expression | Notes | Description |
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| **1701** |  |  | **Cane or beet sugar and chemically pure sucrose, in solid form** |
|  |  |  | **- Raw sugar not containing added flavouring or colouring matter** |
| **1701 12** |  |  | - - Beet sugar |
| **1701 12 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For refining |
| **1701 12 90** | 41.90 € / 100 kg |  | - - - Other |
| **1701 13** |  |  | - - Cane sugar specified in subheading note 2 to this chapter |
| **1701 13** |  |  | - - Cane sugar specified in subheading note 2 to this chapter |
| **1701 13 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For refining |
| **1701 13 90** | 41.90 € / 100 kg |  | - - - Other |
| **1701 14** |  |  | - - Other cane sugar |
| **1701 14 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For refining |
| **1701 14 90** | 41.90 € / 100 kg |  | - - - Other |
|  |  |  | **- Other** |
| **1701 91 00** | 41.90 € / 100 kg |  | - - Containing added flavouring or colouring matter |
| **1701 99** | 41.90 € / 100 kg |  | - - Other |
| **1701 99 10** | 41.90 € / 100 kg |  | - - - White sugar |
| **1701 99 90** | 41.90 € / 100 kg |  | - - - Other |
| **1702** |  |  | **Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel** |
|  |  |  | **- Lactose and lactose syrup** |
| **1702 11 00** | 14.00 € / 100 kg |  | - - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter |
| **1702 19 00** | 14.00 € / 100 kg |  | - - Other |
| **1702 20** |  |  | **- Maple sugar and maple syrup** |
| **1702 20 10** | 0.40 € / 100 kg / % sacchar. |  | - - Maple sugar in solid form, containing added flavouring or colouring matter |
| **1702 20 90** | 8.0% |  | - - Other |
| **1702 30** |  |  | **- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose** |
| **1702 30 10** | 50.70 € / 100 kg / net dry |  | - - Isoglucose |
|  |  |  | - - Other |
| **1702 30 50** | 26.80 € / 100 kg |  | - - - In the form of white crystalline powder, whether or not agglomerated |
| **1702 30 90** | 20.00 € / 100 kg |  | - - - Other |
| **1702 40** |  |  | **- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar** |
| **1702 40 10** | 50.70 € / 100 kg / net dry |  | - - Isoglucose |
| **1702 40 90** | 20.00 € / 100 kg |  | - - Other |
| **1702 50 00** | 16.0% + 50.70 € / 100 kg / net dry |  | **- Chemically pure fructose** |
| **1702 60** |  |  | **- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar** |
| **1702 60 10** | 50.70 € / 100 kg / net dry |  | - - Isoglucose |
| **1702 60 80** | 0.40 € / 100 kg / % sacchar. |  | - - Inulin syrup |
| **1702 60 95** | 0.40 € / 100 kg / % sacchar. |  | - - Other |
| **1702 90** |  |  | **- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose** |
| **1702 90 10** | 12.8% |  | - - Chemically pure maltose |
| **1702 90 30** | 50.70 € / 100 kg / net dry |  | - - Isoglucose |
| **1702 90 50** | 20.00 € / 100 kg |  | - - Maltodextrine and maltodextrine syrup |
|  |  |  | - - Caramel |
| **1702 90 71** | 0.40 € / 100 kg / % sacchar. |  | - - - Containing 50% or more by weight of sucrose in the dry matter |
|  |  |  | - - - Other |
| **1702 90 75** | 27.70 € / 100 kg |  | - - - - In the form of powder, whether or not agglomerated |
| **1702 90 79** | 19.20 € / 100 kg |  | - - - - Other |
| **1702 90 80** | 0.40 € / 100 kg / % sacchar. |  | - - Inulin syrup |
| **1702 90 95** | 0.40 € / 100 kg / % sacchar. |  | - - Other |
| **1703** |  |  | **Molasses resulting from the extraction or refining of sugar** |
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| **1703 10 00** | 0.35 € / 100 kg |  | **- Cane molasses** |
| **1703 90 00** | 0.35 € / 100 kg |  | **- Other** |
| **1704** |  |  | **Sugar confectionery (including white chocolate), not containing cocoa** |
| **1704 10** |  |  | **- Chewing gum, whether or not sugar-coated** |
| **1704 10** |  |  | **- Chewing gum, whether or not sugar-coated** |
| **1704 10 10** | 6.2% + 27.10 € / 100 kg MAX 17.9% |  | - - Containing less than 60% by weight of sucrose (including invert sugar expressed as sucrose) |
| **1704 10 90** | 6.3% + 30.90 € / 100 kg MAX 18.2% |  | - - Containing 60% or more by weight of sucrose (including invert sugar expressed as sucrose) |
| **1704 90** |  |  | **- Other** |
| **1704 90 10** | 13.4% |  | - - Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances |
| **1704 90 10** | 13.4% |  | - - Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances |
| **1704 90 30** | 9.1% + 45.10 € / 100 kg MAX 18.9% + 16.50 € / 100 kg |  | - - White chocolate |
|  |  |  | - - Other |
| **1704 90 51** | 9.0% + AC MAX 18.7% + SD |  | - - - Pastes, including marzipan, in immediate packings of a net content of 1 kg or more |
| **1704 90 55** | 9.0% + AC MAX 18.7% + SD |  | - - - Throat pastilles and cough drops |
| **1704 90 61** | 9.0% + AC MAX 18.7% + SD |  | - - - Sugar-coated (panned) goods |
| **1704 90 61** | 9.0% + AC MAX 18.7% + SD |  | - - - Sugar-coated (panned) goods |
|  |  |  | - - - Other |
| **1704 90 65** | 9.0% + AC MAX 18.7% + SD |  | - - - - Gum confectionery and jelly confectionery, including fruit pastes in the form of sugar confectionery |
| **1704 90 71** | 9.0% + AC MAX 18.7% + SD |  | - - - - Boiled sweets, whether or not filled |
| **1704 90 75** | 9.0% + AC MAX 18.7% + SD |  | - - - - Toffees, caramels and similar sweets |
|  |  |  | - - - - Other |
| **1704 90 81** | 9.0% + AC MAX 18.7% + SD |  | - - - - - Compressed tablets |
| **1704 90 99** | 9.0% + AC MAX 18.7% + SD |  | - - - - - Other |